



General Assembly

February Session, 2010

***Raised Bill No. 5420***

LCO No. 1876

\*01876\_\_\_\_ENV\*

Referred to Committee on Environment

Introduced by:  
(ENV)

***AN ACT CONCERNING THE TRANSITION FROM THE TEN MIL PROGRAM IN 2011.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-96 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective from passage*):

3 Woodland or land suitable for forest planting not less than twenty-  
4 five acres in area and not exceeding in value one hundred dollars per  
5 acre exclusive of timber growing thereon may, upon application of the  
6 owner, be given special classification as forest land for purposes of  
7 taxation. Application for such classification shall be made to the State  
8 Forester, accompanied by such description of the land as the State  
9 Forester may require and by a sworn statement from the assessors of  
10 the town giving the true value of the land alone and the true value of  
11 any timber thereon. When the value of the land alone exceeds one  
12 hundred dollars per acre, it shall not be classified as forest land. When  
13 such application has been made, the State Forester shall examine the  
14 land and, if he finds the requirements herein specified have been  
15 fulfilled, he shall issue a quadruplicate certificate of classification, the  
16 original to be filed in the State Forester's office, one copy in the office

17 of the Secretary of the Office of Policy and Management, one copy in  
18 the assessors' office of the town in which the land is located and one  
19 copy with the owner, who shall cause it to be entered on the land  
20 records of such town. Any owner of land classified under this section  
21 may, on or after October 1, 1972, but prior to October 1, 1973, and on or  
22 after October 1, 2010, but prior to October 1, 2011, convert to the  
23 provisions of section 12-107d without penalty, including, but not  
24 limited to, any penalty for the value of any standing timber, the sale of  
25 land to a land preservation organization or the sale of a conservation  
26 easement. Any such owner desiring such conversion shall notify the  
27 board of assessors of the town in which the land is located by  
28 registered mail and any agreement reached between October 1, 2010,  
29 and October 1, 2011, to authorize such transfer shall be executed not  
30 later than October 1, 2011.

31 Sec. 2. Section 12-97 of the general statutes is repealed and the  
32 following is substituted in lieu thereof (*Effective from passage*):

33 Land bearing timber of more than ten years' growth, such timber  
34 having a taxable value, may be classified as forest land as specified in  
35 section 12-96, as amended by this act, and shall thereafter be taxed  
36 annually at the local rate, but not more than ten mills in any case, upon  
37 the true and actual value of the land and timber separately as  
38 established by the assessors at the time the classification was made. A  
39 revaluation of both land and timber separately shall be made by the  
40 assessors fifty years after the date of original classification, such  
41 revaluation to be subject to an annual tax at the local rate, but not more  
42 than ten mills, for another period of fifty years. At the end of this  
43 period, provided such classification has been continuously maintained,  
44 such land and timber shall, whenever necessary, be revalued  
45 separately by the assessors, and such new valuation shall be taxed  
46 annually thereafter at the local rate. Whenever a cutting is made on  
47 land classified under this section, except as specified in section 12-100,  
48 the material removed shall be subject to a graduated yield tax at the  
49 following rates on the value determined as provided in section 12-100:

50 From one to ten years after the land has been classified the tax shall be  
51 two per cent of the yield; from eleven to twenty years after the land  
52 has been classified the tax shall be three per cent of the yield; from  
53 twenty-one to thirty years after the land has been classified the tax  
54 shall be four per cent of the yield; from thirty-one to forty years after  
55 the land has been classified the tax shall be five per cent of the yield;  
56 from forty-one to fifty years after the land has been classified the tax  
57 shall be six per cent of the yield; over fifty years after the land has been  
58 classified the tax shall be seven per cent of the yield. Any owner of  
59 land classified under this section may, on or after October 1, 1972, but  
60 prior to October 1, 1973, and on or after October 1, 2010, but prior to  
61 October 1, 2011, convert to the provisions of section 12-107d without  
62 penalty, including, but not limited to, any penalty for the value of any  
63 standing timber, the sale of land to a land preservation organization or  
64 the sale of a conservation easement. Any such owner desiring such  
65 conversion shall notify the board of assessors of the town in which the  
66 land is located by registered mail and any agreement reached between  
67 October 1, 2010, and October 1, 2011, to authorize such transfer shall be  
68 executed not later than October 1, 2011.

69 Sec. 3. Section 12-98 of the general statutes is repealed and the  
70 following is substituted in lieu thereof (*Effective from passage*):

71 Land fully stocked with forest trees not more than ten years old,  
72 except scattered older trees the value of which for timber does not  
73 increase the assessed value of the property, land incompletely or  
74 partially stocked with forest trees not more than ten years old, when  
75 planted with a sufficient number of additional trees to assure a spacing  
76 of approximately eight by eight feet over the entire area, and open land  
77 planted with forest trees not less than seven hundred to the acre,  
78 provided in each case the trees planted shall be ash, chestnut, maple,  
79 oak, tulip, white pine, red pine, Scotch pine, European larch or  
80 Norway spruce, or any other kinds of trees approved by the State  
81 Forester, and provided the State Forester shall approve the manner in  
82 which the trees are planted, may be classified as forest land as

83 specified in section 12-96, as amended by this act, and shall thereafter  
 84 be taxed annually at the local rate, but not more than ten mills in any  
 85 case, on a valuation of the land alone established and reestablished by  
 86 the assessors of the town as provided in section 12-97, as amended by  
 87 this act. Whenever a cutting has been made, except as specified in  
 88 section 12-100, a yield tax of ten per cent shall be levied on the value of  
 89 the material removed, such value to be determined as provided in  
 90 section 12-100. Whenever a timber crop has been removed, either in  
 91 one or several cuttings, and the land reforested, either naturally or by  
 92 planting, such land may be reclassified upon application by the owner,  
 93 or the existing classification may be continued and tax collected on the  
 94 established valuation as hereinbefore provided for the balance of the  
 95 uncompleted valuation period. If the existing classification is  
 96 continued, a revaluation shall be made at the end of such uncompleted  
 97 period and taxes thereafter assessed as hereinbefore provided. Any  
 98 owner of land classified under this section may, on or after October 1,  
 99 1972, but prior to October 1, 1973, and on or after October 1, 2010, but  
 100 prior to October 1, 2011, convert to the provisions of section 12-107d  
 101 without penalty, including, but not limited to, any penalty for the  
 102 value of any standing timber, the sale of land to a land preservation  
 103 organization or the sale of a conservation easement. Any such owner  
 104 desiring such conversion shall notify the board of assessors of the town  
 105 in which the land is located by registered mail and any agreement  
 106 reached between October 1, 2010, and October 1, 2011, to authorize  
 107 such transfer shall be executed not later than October 1, 2011.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>from passage</i>	12-96
Sec. 2	<i>from passage</i>	12-97
Sec. 3	<i>from passage</i>	12-98

***Statement of Purpose:***

To enable the continued preservation and tax treatment of certain forest land.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*